



CANNON BUILDING  
861 SILVER LAKE BLVD., SUITE 203  
DOVER, DELAWARE 19904-2467

**STATE OF DELAWARE  
BOARD OF ACCOUNTANCY**

TELEPHONE: (302) 744-4500  
FAX: (302) 739-2711  
WEBSITE: [DPR.DELAWARE.GOV](http://DPR.DELAWARE.GOV)  
EMAIL: [customerservice.dpr@state.de.us](mailto:customerservice.dpr@state.de.us)

PUBLIC MEETING MINUTES:	<b>BOARD OF ACCOUNTANCY</b>
DATA AND TIME:	<b>Wednesday, February 18, 2015 at 9:00 a.m.</b>
PLACE:	861 Silver Lake Boulevard, Dover, Delaware <b>Conference Room B</b> , second floor of the Cannon Building
MINUTES APPROVED:	April 23, 2015

**MEMBERS PRESENT**

Kathryn Schultz, Professional Member, President  
Karen Smith, Professional Member  
John McManus, Professional Member  
Judith Scarborough, Professional Member  
Robert Mosch, Professional Member  
Robert Paretta, Educational Member, Secretary  
Alison Houck, Professional Member  
Prameela Kaza, Public Member

**ABSENT**

Gary Pippin, Public Member

**DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Patricia Davis-Oliva, Deputy Attorney General  
LaTonya Brown, Administrative Specialist II

**ALSO PRESENT**

Dana Rubenstein, Delaware Society of CPA

**CALL TO ORDER**

Ms. Schultz called the meeting to order at 9:25 am.

**REVIEW OF MINUTES**

A motion was made by Mr. McManus seconded by Mr. Paretta, to approve the amended minutes dated January 21, 2015. The motion carried unanimously.

**Unfinished Business**

Re-review of Applications

A motion was made by Ms. Schultz, seconded by Mr. McManus to approve the firm application of Baker Tilly Virchow Krause LLP. The motion carried unanimously.

### **New Business**

#### **Review of Combined CPA Certificate and Permit Applications**

A motion was made by Ms. Smith, seconded by Mr. Paretta to approve the application of Juimin Chang. The motion carried unanimously.

A motion was made by Ms. Smith, seconded by Mr. Paretta to approve the application of Chinyoung Cho. The motion carried unanimously

A motion was made by Ms. Smith, seconded by Mr. Paretta to approve the application of Toshio Kasaoka. The motion carried unanimously

A motion was made by Ms. Smith, seconded by Mr. Paretta to approve the application of Su Jin Kwak. The motion carried unanimously.

A motion was made by Ms. Smith, seconded by Mr. Paretta to approve the application of Melanie Schenck. The motion carried unanimously

#### **Review of CPA Permit Applications**

A motion was made by Ms. Houck, seconded by Mr. Kaza to approve the application of Grace McKoy. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. Kaza to approve the application of Chung-En Tyan. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. Kaza to approve the application of Joseph McCarron. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. Kaza to approve the application of Gaurav Rastogi. The motion carried unanimously.

#### **Review of Firm Permit Applications**

A motion was made by Ms. Smith, seconded by Mr. Mosch to table the application of Blue Hen Bookkeeping contingent upon receiving a current business license for 2015. The motion carried unanimously.

### **Ratification of Applications**

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to ratify the CPA Certificate application of Kazutomo Narita. The motion carried unanimously.

### **Complaint Status**

04-02-12	Assigned to Board
04-05-13	Assigned to Hearing Officer
04-08-13	Closed
04-03-14	Open

04-04-14      Open

### **CORRESPONDENCE**

#### **Email from Jung Sejung**

Mr. Sejung addressed a letter to the Board requesting that the Board considers approving him to complete the CPE requirement through 100% individual study programs. The Board advised Mr. Sejung that he can take webinars and that he does not have to take courses in the U.S, as long as the courses are NASBA approved. The Board referred Mr. Sejung to Section 11.5 of the Rules and Regulations.

### **OTHER BUSINESS BEFORE THE BOARD**

#### **Delaware Code**

Ms. Davis-Oliva and the Board reviewed the amendments to the statute.

#### **Review of application checklists**

Ms. Brown presented the Board with the application checklist that the credentialing department uses to credential the applications. DPR is requesting that the Board review the checklist and update any changes needed. The Board decided to take the application checklist home and review at the next Board meeting.

### **PUBLIC COMMENT**

Ms. Rubenstein mentioned the AICPA Future of Learning Task Force are looking for different ways of measuring and offering CPE's that makes it based more on learning and less of filling a seat for a number of hours. Ms. Rubenstein announced that the Delaware Society of CPA's will be offering a number of courses that incorporate the future of learning and courses that measure your learning as opposed to a number of hours you sat in the seat. DSCPA is offering courses prepared by the Indiana Society of CPA's.

### **NEXT SCHEDULED MEETING**

The next meeting will be held April 23, 2015 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

### **ADJOURNMENT**

A motion was made by Mr. Mosch seconded by Mr. McManus, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 12:35 p.m.

Respectfully submitted,

A handwritten signature in black ink, reading "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown  
Administrative Specialist II